

# Local Option Quarter-Cent Sales and Use Tax Referenda

If approved by local voters, each North Carolina county may levy an optional quarter-cent sales tax under G.S. 105, Article 46, which was enacted in 2007. The revenue is not shared with municipalities. To date, 42 counties have approved the tax, 34 counties have held failed referenda, and 24 counties have never held a referendum.

**Table 1. Statewide Summary of All Referenda Held**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>X Failed</b>	11	31	1	16	-	6	1	11	-	19	-	21
<b>✓ Passed</b>	5	3	2	7	6	2	1	3	-	2	-	11
<b>✓ Cumulative</b>	5	8	10	17	23	25	26	29	29	31	31	42

**Table 2. Referenda History by County**

County	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Alamance				X		X						X
* Alexander		✓										
Alleghany				X						X		X
* Anson		X						✓				
* Ashe								✓				
Avery												X
Beaufort												
Bertie								XX				XX
Bladen				X				XX		XX		X
Brunswick								X				
* Buncombe					✓							
Burke		X										
* Cabarrus					✓							
Caldwell												X
Camden												
Carteret								X		X		
Caswell		X		X								X
* Catawba	✓											
Chatham												
* Cherokee		X		X						✓		
Chowan		X		X								
* Clay				X						X		✓
Cleveland										X		
Columbus	X	X		X								X
Craven												
* Cumberland	X	✓										
Currituck												
Dare												
* Davidson								✓				
Davie	X			X								X
* Duplin		X		✓								
* Durham					✓							
* Edgecombe		X				✓						
Forsyth												X
Franklin												
* Gaston		X										✓
Gates												
* Graham	X									X		✓
Granville												
* Greene	X	X				✓						
Guilford		XX		X				X				
* Halifax					✓							
* Harnett	X		X	X		X	✓					
* Haywood		✓										

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County	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Henderson		XX								X		
* Hertford	X	XX		✓								
Hoke												
Hyde												
Iredell												X
* Jackson										✓		
Johnston	X											
* Jones		X								X		✓
* Lee		X	✓									
Lenoir	X					X						XX
* Lincoln		X										✓
Macon												
Madison												X
* Martin	✓											
McDowell												X
Mecklenburg								X				
Mitchell		X								X		
* Montgomery				X	✓							
* Moore		X								X		✓
Nash		X										
* New Hanover				✓								
Northampton												
* Onslow		XX		✓								
* Orange				X	✓							
Pamlico												
* Pasquotank						X				X		✓
Pender												
Perquimans												
Person		X		X								X
* Pitt	✓											
Polk												
* Randolph		X		✓								
Richmond								X				
* Robeson	X			✓								
* Rockingham		X						X		X		✓
* Rowan			✓									
* Rutherford	X									X		✓
* Sampson	✓											
Scotland						X						X
* Stanly		X						X		XX		✓
Stokes										X		
* Surry	✓											
* Swain						X				X		✓
Transylvania												
Tyrrell												
Union												
Vance												
Wake												
Warren												
Washington										X		X
Watauga				X								X
Wayne		X										X
* Wilkes		X		✓								
Wilson		X										
Yadkin				X			X					
Yancey												

\* Levying counties are marked with an asterisk; multiple Xs in a column represent multiple failed referenda.